

DEPARTMENT OF THE TREASURY BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS <b>BOND — DRAWBACK OF TAX ON TOBACCO PRODUCTS, CIGARETTE PAPERS OR TUBES</b> (See Instructions on Reverse)		1. AMOUNT OF BOND		
2. PRINCIPAL	3. ADDRESS (Number, Street, City, State, Zip Code)			
4. NAME OF SURETY	5. LOCATION OF PRODUCTS (Number, Street, City, State, Zip Code)			
<p>KNOW ALL MEN BY THESE PRESENTS, That we, the above-named principal and surety, are held and firmly bound unto the United States of America in the above-named amount, lawful money of the United States, for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.</p> <p>Whereas, the said principal makes claim, as identified below, for allowance of drawback of internal revenue tax paid on tobacco products, cigarette papers, or cigarette tubes, subject to drawback of tax under Title 26, United States Code.</p>				
<b>IDENTIFICATION OF CLAIM</b>				
AMOUNT	DATE	LOCATION OF REGIONAL DIRECTOR (COMPLIANCE), BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, WITH WHOM FILED	KIND OF ARTICLES	TO BE SHIPPED TO (Name and Address)
<p>NOW, THEREFORE, if the said articles or any part thereof, be not relanded at any port or place within the United States, and if the claimant or his legal representative shall produce as required by the applicable regulations evidence satisfactory to the Regional Director (Compliance) that the said articles have been landed at some port without the jurisdiction of the internal revenue laws of the United States, or that after clearance from the United States the same were lost (otherwise than by theft), then this obligation shall be void; otherwise it shall remain in full force and effect.</p>				
<p>Witness our hands and seals this _____ day of _____ 19____</p> <p>Signed, sealed, and delivered in the presence of -</p>				
		(SEAL)		
		(SEAL)		
		(SEAL)		
		(SEAL)		

## APPROVAL OF REGIONAL DIRECTOR (COMPLIANCE)

6. REGION

I approve the foregoing bond, which has been executed in due form and in compliance with law and regulations.

7. SIGNATURE OF REGIONAL DIRECTOR (COMPLIANCE), BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

8. DATE APPROVED

## INSTRUCTIONS

1. This bond must be filed in duplicate with the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, for the region in which the tobacco products, cigarette papers, or cigarette tubes are located, for each claim for drawback filed under 27 CFR Part 290.

2. The bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury, or by the deposit of transferable bonds or notes of the United States. The United States Code (6 U.S.C. 15) provides that "the phrase 'bonds or notes of the United States' shall be deemed \*\*\* to mean any public debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States."

3. If any alteration or erasure is made on this bond before it is executed, the principal and the surety shall incorporate in the bond a statement specifically identifying the nature of the change. If any alteration or erasure is made on this bond after it is executed, the consent of all parties thereto shall be written in the bond.

4. The principal shall be identified by stating the full name, if an individual; by stating the firm name and the full name of each partner or member, if a partnership or association; or, if a corporation, by stating the corporate name, the name of the State under the laws of which it is organized, and the address of the principal office.

5. The amount of the bond shall be not less than the amount of tax for which drawback is claimed.

6. The bond shall be executed in duplicate by the principal and by the surety in the following manner:

(a) If the principal is an individual, either he or his authorized attorney-in-fact shall sign the bond. The signature shall be affixed in the presence of two persons who must sign the bond as witnesses.

(b) If the principal is a partnership or an association, the firm name shall be typed or written and shall be followed by the word "by" and

the signatures of all partners or members, or the signature of any partner or member authorized to sign in behalf of the firm, or the signature of an empowered attorney-in-fact. Each signature shall be affixed in the presence of two persons who must sign the bond as witnesses.

(c) If the principal is a corporation, the corporate name shall be typed or written and shall be followed by the word "by" and the signature and the title of the officer of the corporation who has been authorized to act in its behalf, or the signature of the empowered attorney-in-fact. If the corporation has a corporate seal, the signature for the principal shall be attested under corporate seal. If the corporation has no corporate seal, the fact shall be stated following the name of the corporation and in such case, the signature of the person executing the bond for the corporate principal shall be affixed in the presence of two persons who must sign the bond as witnesses.

(d) The name of the corporate surety shall be typed or written and shall be immediately followed by the word "by" and the signature and the title of the officer of the corporation who has been authorized to sign, or the signature of an empowered attorney-in-fact. The signature for the surety shall be attested under corporate seal.

7. If the bond is signed by an attorney-in-fact for the principal or by one of the members for a partnership or association, or by an officer for a corporation, the authorization for the person to sign (authenticated power of attorney, resolution of the board of directors, except of the bylaws, or other document) must be filed with the bond, unless such authorization has previously been filed with the Regional Director (Compliance) in which event a statement to such effect shall be attached to the bond.

8. After this bond is approved by the Regional Director (Compliance), a copy will be returned to the principal.

9. All correspondence about the filing of this form or any subsequent action, including termination affecting this bond, should be addressed to the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, with whom the bond is filed.

## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1980. The purpose of this information collection is for the protection of Federal excise taxes. The information will be used to determine compliance by payment on untaxed commodities. The information required is mandatory by statute. (26 U.S.C. 5314).